



Employer's Quarterly Report Instructions

UCT-6N
R. 09/04

Filing Reports - Every employer liable under the Florida Unemployment Compensation Law, for filing quarterly, must complete and file the *Employer's Quarterly Report* (UCT-6). The original report must be filed and the tax due paid, if applicable, no later than the last day of the month following the end of the quarter (Penalty After Date): **April 30, July 31, October 31 and January 31**. If you are making your payment by EFT or Internet, you must initiate the payment by 5:00 p.m., ET, on the business day prior to the due date for your payment to be considered timely. For information on filing and paying electronically visit e-Services on our Website at www.myflorida.com/dor. The report should cover only employment for the employer during the preceding calendar quarter.

Reminder - A quarterly tax report MUST be submitted timely, even if no tax is due.

No Employment - An employer who had no workers or paid no wages during the quarter must still complete, sign and return the *Employer's Quarterly Report*.

Employer Changes/Forms/Adjustments - Call **1-800-482-8293** to obtain any forms, receive assistance or report any changes, which affect the business as currently established with the Department. DO NOT make adjustments for prior quarters on the current quarter's report. Any adjustment to prior quarters must be done by completing a form UCT-8A, *Correction to Employer's Quarterly or Annual Domestic Report*.

Certification/Signature/Paid Preparer - The report must be signed by (1) the individual owner, (2) the corporate president, treasurer or other principal officer, (3) partner or member/managing member, and/or (4) a responsible and duly authorized agent of the employer. Complete the paid preparer information, if applicable.

Item 1 - Enter the total number of covered full-time and part-time workers who performed services during or received pay for the payroll period including the 12th of each month.

Item 2 - Enter the total GROSS WAGES paid (before deductions), including salaries, commissions, bonuses, vacation and sick pay, back pay awards, and the cash value of all remuneration paid in any medium other than cash. Tips and gratuities are wages when included by the employer to meet minimum wage requirements and/or when the employee receives and reports in writing to the employer \$20 or more per month.

Item 3 - Enter the amount of this quarter's wages exceeding \$7,000 paid to each employee this calendar year. (Only the first \$7,000 paid to each employee is subject to the Florida Unemployment Tax.) The following should be considered when determining excess wages: (1) Wages reported to another state by the same employer for an employee; (2) Wages paid by your predecessor during the calendar year if you are the legal successor.

EXAMPLE: John Doe, the only employee, earns \$3,000 per quarter. His wages should be reported as shown below:

	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Gross Wages (Item 2)	\$3,000	\$3,000	\$3,000	\$3,000
Excess Wages (Item 3)	\$0	\$0	\$2,000	\$3,000
Taxable Wages (Item 4)	\$3,000	\$3,000	\$1,000	\$0

Item 4 - Enter the taxable wages paid for the quarter (Item 2 minus Item 3).

Item 5 - Enter tax due. Multiply Item 4 by tax rate.

Item 6 - If this report is not filed by the Penalty After Date shown, compute penalty of \$25 for each month, or fraction of a month, that the report is delinquent.

Item 7 - If tax due from Item 5 is not paid by the end of the month following the report quarter, compute interest of 1% (.01) for each full month the tax payment is delinquent.

Item 8 - Enter the total amount of Items 5, 6, and 7. If you are not required to pay by electronic means, make check payable to Florida U.C. Fund and enclose the check with this report. Write your employer account number on your check. If less than \$1, no remittance is necessary.

Item 9 - Enter each employee's social security number (NINE digits - Do not suppress the leading zeros). Every employee, regardless of age is required to have a social security number. If the employee does not have one, an application must be made immediately by the individual to a social security field office or any United States Post Office.

Item 10 - Enter each employee's last name, first initial, and middle initial.

Item 11 - Enter each employee's gross wages as defined in Item 2.

Item 12 - Enter the total gross wages for this page.

Item 13 - Enter the total gross wages for all pages of this report.